Agricultural Income Tax.

195. *Mr. N. Narayana Kurup : Will the Government be pleased to state :

(*a*) whether the Collectors of income tax have any data to know the agricultural income of a cultivator or citizen who has no account of his income other than his own statements ;

(*b*) whether the income is assessed on the actual income or the income the Collector surmises ;

(*c*) whether the Collectors are persons who are acquainted with the respective places under them and the nature and amount of yield in the holdings of the assessees ;

(*d*) whether they are aware that the Collectors arbitrarily fix the income and assess on income the agriculturists do not get ; and

(*e*) whether any percentage of the total income is given credit for the cultivator's expenses and if so what is that percentage ?

Mr. A. Gunamony : (*a*) The Collectors have adequate data.

(*b*) The actual income is assessed where it can be ascertained. In other cases the income is estimated as approximately as possible.

(*c*) They have the necessary knowledge.

(*d*) No.

(*e*) The expenses admissible under the Agricultural Income Tax Act and the Rules thereunder are allowed.

Mr. N. Narayana Kurup : May I know how the data for finding out the agricultural income in a particular place where the assessee has no account are obtained ?

Mr. A. Gunamony : First of all the extent of land is ascertained from the revenue authorities. Then the quantity of yield is also fixed with reference to the locality. This information is gathered from the neighbouring land owners and we also get reliable data from the Rice Purchasing Officers. These are taken into consideration in fixing the average yield from the land.

Mr. N. Narayana Kurup : May I know from the honourable member whether any account or statement has been called for from the Taluk Purchasing Authority with regard to paddy cultivation in the Kunnatunad area before assessment ?

Mr. A. Gunamony : Yes Sir.

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Mr. N. Narayana Kurup : I challenge that statement. I know definitely that no such information has been gathered.

President : A statement of fact cannot be made by the honourable member now ; only questions can be put.

Mr. N. Narayana Kurup : I am submitting this case for your consideration.

President : You may address a letter in respect of it and I shall enquire.

Mr. N. Narayana Kurup : Yes, Sir. May I know from the honourable member whether it is not the net income that is being assessed ?

Mr. A. Gunamony : Net income calculated after allowing for all the deductions.

Mr. N. Narayana Kurup : May I know what is meant by the actual income ?

Mr. A. Gunamony : The actual income is that assessable under the Act.

Mr. N. Narayana Kurup : May I know from the honourable member what the means of getting this information for assessment are ?

Mr. A. Gunamony : As I have explained already, for the time being, we have to depend for this information on the people of the locality. After sometime, things will be all right and accounts will be kept in due course.

Defence of Travancore Rules.

196. * **Mr. K. C. Chandy :** Will the Government be pleased to state :

(a) the names of persons whose movements were restricted under the Defence of Travancore Rules during the year 1121 ;

(b) whether such restrictions have been withdrawn in the case of all such persons ;

(c) if not, to give the names of the persons in respect of whom such restrictions have not been withdrawn ;

(d) whether the persons in respect of whom these orders were withdrawn were duly notified ; and

(e) if not, the reason why they were not so notified ?

Mr. S. Parthasarathy Aiyangar *(Inspector-General of Police)* : *(a)* None according to the Defence of Travancore Rules.

(b) to *(e)* Do not arise in view of the answer to part *(a)*.

Mr. K. C. Chandy : May I know whether the honourable member is aware that Mr. Thariath Kunjithommen was detained and the movement of Messrs. S. C. Joseph, C. S. Gopala Pillai and some others were restricted in the year 1121?

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